

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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October 5, 2007

Dear County Auditor and County Assessor,

Over the past two months, great effort has been made to achieve data compliance by Auditors, Assessors, and staff members. Thank you for all of your hard work.

The seriousness of the approach taken by local elected officials to meet the statutory requirement to provide data has been exemplary. Many officials have requested more time to meet the October 15 deadline set in the letter of August 23, 2007 for the historical data sets.

Below is a chart showing the data sets required, the responsible official, the statutory due date, and the new extended deadlines before an order to withhold PTRC is processed:

Tax Year	Assessor Personal Property (IC 6-1.1-4- 25; IC 4-10- 13-5)	Assessor Real Property (50 IAC 21- 9-1; IC 6-1.1- 4-25; IC 4- 10-13-5)	Assessor Sales Disclosures (50 IAC 21-9- 1; IC 6-1.1- 5.5-3)	Auditor Tax Billing data (IC 36-2-9- 20)	Extended Due Date*
	<b>Statutory due dates</b>				
2003/2004	10/1/03	10/1/03		3/1/04	Jan 15, 2008
2004/2005	10/1/04	10/1/04	3/1/05	3/1/05	Dec 15, 2007
2005/2006	10/1/05	10/1/05	3/1/06	3/1/06	Nov 15, 2007
2006/2007	10/1/06	10/1/06**	3/1/07**	3/1/07**	Oct 15, 2007
2007/2008	10/1/07	10/1/07	N/A	N/A	Nov 15, 2007

\*Data delinquent after this date subjects county to PTRC withholding

\*\*Top priority datasets; all others are historical data sets

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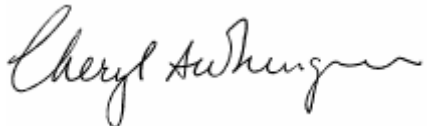
These extended deadlines were set after consultation with local officials and consideration of the need to remain current with other deadlines while providing older data. PTRC will not be withheld once data has been submitted by the due date if compliance issues are diligently pursued.

I have also been informed that some data is irretrievable due to natural disaster, or failure to maintain proper data backups combined with the loss of all hard copy information. In these rare instances, the data compliance requirement may be waived upon consideration of a written request by the elected official responsible for the data sets detailing the loss of that data. The data must be irretrievable for a waiver to be granted; difficulty of compliance is not an excuse.

The consequences for not meeting the new extended deadline for all of the data sets may result in the withholding of Property Tax Replacement Credit (PTRC) funds as stated in Indiana Code section 6-1.1-21-4. Also, non-compliance with data submission statutes and rules may be grounds for revocation of assessor certification as per 50 IAC 15-3-6.

To review the status of data compliance in any county, visit the web site link below: [www.in.gov/dlgf](http://www.in.gov/dlgf).

Sincerely,

A handwritten signature in black ink, appearing to read "Cheryl A. W. Musgrave". The signature is fluid and cursive, with a long horizontal flourish at the end.

Cheryl A. W. Musgrave  
Commissioner

CM/le